

City of Woonsocket
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 57,381,507	\$ -
Last Year's Levy Tax Collection	1,298,159	-
Prior Years Property Tax Collection	980,563	-
Interest & Penalty	1,450,374	-
PILOT & Tax Treaty (excluded from levy) Collection	3,323,737	-
Other Local Property Taxes	1,130,069	-
Licenses and Permits	1,146,162	-
Fines and Forfeitures	183,801	-
Investment Income	64,984	-
Departmental	3,356,826	-
Rescue Run Revenue	1,573,076	-
Police & Fire Detail	645,965	-
Other Local Non-Property Tax Revenues	200,370	-
Tuition	-	340,623
Impact Aid	-	13,584
Medicaid	-	2,227,988
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	2,834,436
CDBG	529,454	-
COPS Grants	58,371	-
SAFER Grants	-	-
Other Federal Aid Funds	18,563	7,620,665
MV Excise Tax Reimbursement & Phase-out	1,715,119	-
State PILOT Program	-	-
Distressed Community Relief Fund	924,681	-
Library Resource Aid	186,880	-
Library Construction Aid	166,898	-
Public Service Corporation Tax	520,903	-
Meals & Beverage Tax / Hotel Tax	625,814	-
LEA Aid	-	59,630,299
Group Home	-	-
Housing Aid Capital Projects	-	1,383,580
Housing Aid Bonded Debt	4,959,285	-
State Food Service Revenue	-	21,498
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	89,034	1,508,868
Other Revenue	-	1,124,487
Local Appropriation for Education	-	16,166,330
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 82,530,595	\$ 92,872,357
Financing Sources: Transfer from Capital Funds	\$ 804,082	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 804,082	\$ -

City of Woonsocket
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 709,876	\$ 876,818	\$ 74,921	\$ -	\$ 882,302	\$ 567,750	\$ 1,638,414	\$ 131,938	\$ 6,234,046
Compensation - Group B	-	-	-	-	-	-	-	-	225,929
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	61	21,639	-	-	11,377	5,594	253,941	1,801	960,087
Overtime - Group B	-	-	-	-	-	-	-	-	19,106
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	577,597
Active Medical Insurance - Group A	126,617	193,258	-	-	119,954	162,639	416,913	16,252	1,096,486
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	52,602
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	16,942	25,860	-	-	16,051	12,806	56,575	1,386	91,723
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	3,783
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	51,885	66,767	5,731	-	51,898	44,126	137,108	3,976	105,670
Life Insurance	7,693	8,524	818	-	6,359	5,565	16,941	614	40,836
State Defined Contribution- Group A	6,729	8,246	743	-	5,617	4,644	16,414	535	173,657
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	6,777
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	27,600	-	-	17,334	6,163	826	-	318,282
Other Benefits- Group B	-	-	-	-	-	-	-	-	5,248
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	1,940,500
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	68,034	83,367	7,510	-	56,798	52,356	160,517	5,433	1,551,134
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	60,345
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	166,196	518,200	1,506	-	33,022	96,373	243,781	29,513	333,300
Materials/Supplies	8,935	4,748	618	-	9,214	12,771	45,139	32,110	125,855
Software Licenses	-	47,542	-	-	-	-	-	-	33,965
Capital Outlays	303,727	19,440	-	-	347	4,993	1,307,738	62,278	493,649
Insurance	917,091	-	-	-	-	-	-	-	-
Maintenance	-	-	30,000	-	-	8,998	271,596	94,056	51,670
Vehicle Operations	196	-	-	-	5,104	-	278,118	6,444	134,923
Utilities	166,114	-	-	-	-	135,029	-	50,217	89,844
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	621,322	-	-
Revaluation	-	262,670	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	359,230	-	-
Trash Removal & Recycling	-	-	-	-	-	-	1,704,726	-	-
Claims & Settlements	150,637	-	-	-	-	-	-	-	-
Community Support	118,743	-	-	-	-	-	-	-	-
Other Operation Expenditures	58,756	28,694	-	-	-	-	389,651	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 2,878,232	\$ 2,193,373	\$ 121,847	\$ -	\$ 1,215,377	\$ 1,119,807	\$ 7,918,950	\$ 436,553	\$ 14,727,014

City of Woonsocket
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 7,313,409	\$ 563,132	\$ 10,200	\$ -	\$ -	\$ -	\$ 19,002,806	\$ 36,537,851
Compensation - Group B	61,352	-	-	-	-	-	287,281	3,473,359
Compensation - Group C	-	-	-	-	-	-	-	6,850,875
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	813,943	245,722	-	-	-	-	2,314,165	-
Overtime - Group B	-	-	-	-	-	-	19,106	-
Overtime - Group C	-	-	-	-	-	-	-	153,840
Police & Fire Detail	25,312	-	-	-	-	-	602,909	-
Active Medical Insurance - Group A	1,220,575	127,415	-	-	-	-	3,480,109	4,639,194
Active Medical Insurance- Group B	15,918	-	-	-	-	-	68,520	362,967
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,719,191
Active Dental insurance- Group A	105,000	8,844	-	-	-	-	335,187	273,113
Active Dental Insurance- Group B	1,278	-	-	-	-	-	5,061	25,076
Active Dental Insurance- Group C	-	-	-	-	-	-	-	123,865
Payroll Taxes	114,807	59,582	148	-	-	-	641,698	3,955,423
Life Insurance	44,111	4,913	-	-	-	-	136,374	78,080
State Defined Contribution- Group A	216,003	5,633	-	-	-	-	438,221	263,756
State Defined Contribution - Group B	443	-	-	-	-	-	7,220	24,760
State Defined Contribution - Group C	-	-	-	-	-	-	-	63,878
Other Benefits- Group A	282,764	1,765	-	-	-	-	654,734	-
Other Benefits- Group B	-	-	-	-	-	-	5,248	-
Other Benefits- Group C	-	-	-	-	-	-	-	2,775
Local Defined Benefit Pension- Group A	1,940,500	-	-	-	-	-	3,881,000	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	796,840	56,950	-	-	-	-	2,838,939	4,548,755
State Defined Benefit Pension - Group B	4,750	-	-	-	-	-	65,095	420,139
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	588,566
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	216,206	-	-	-	-	-	1,638,097	16,252,092
Materials/Supplies	102,659	-	-	-	-	-	342,049	1,165,414
Software Licenses	-	-	-	-	-	-	81,507	133,823
Capital Outlays	382,445	-	-	-	-	-	2,574,617	4,093,706
Insurance	-	-	-	-	-	-	917,091	248,740
Maintenance	29,820	-	-	-	-	-	486,140	497,717
Vehicle Operations	275,518	-	-	-	-	-	700,303	87,746
Utilities	70,910	-	-	-	-	-	512,114	1,878,548
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	621,322	-
Revaluation	-	-	-	-	-	-	262,670	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	359,230	-
Trash Removal & Recycling	-	-	-	-	-	-	1,704,726	-
Claims & Settlements	-	-	-	-	-	-	150,637	3,500
Community Support	-	-	-	-	-	-	118,743	-
Other Operation Expenditures	-	-	-	-	-	-	477,101	153,510
Local Appropriation for Education	-	-	-	16,166,330	-	-	16,166,330	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	4,185,000	-	4,185,000	-
Municipal Debt- Interest	-	-	-	-	4,713,438	-	4,713,438	-
School Debt- Principal	-	-	-	-	3,846,282	-	3,846,282	-
School Debt- Interest	-	-	-	-	2,896,909	-	2,896,909	-
Retiree Medical Insurance- Total	-	-	-	-	-	3,178,648	3,178,648	-
Retiree Dental Insurance- Total	-	-	-	-	-	159,362	159,362	-
OPEB Contribution- Total	-	-	-	-	-	-	-	1,124,836
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 14,034,563	\$ 1,073,956	\$ 10,348	\$ 16,166,330	\$ 15,641,629	\$ 3,338,010	\$ 80,875,989	\$ 89,745,093

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	-	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ -	\$ -
Net Change in Fund Balance¹	2,458,688	3,127,265
Fund Balance1- beginning of year	\$ 8,585,015	\$8,263,755
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	4
Fund Balance¹ - beginning of year adjusted	8,585,015	8,263,759
Rounding	-	-
Fund Balance¹ - end of year	\$ 11,043,703	\$ 11,391,024

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Woonsocket
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2017						\$ 8,585,015		\$ 8,585,015	
<i>No funds removed from RGS for fiscal 2018</i>						-		-	
<i>No funds added to RGS for Fiscal 2018</i>						-		-	
<i>No misc. adjustments made for fiscal 2018</i>						-		-	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 8,585,015</u>		<u>\$ 8,585,015</u>	
General Fund	\$ 81,232,264	\$ 804,082	\$ 63,411,328	\$ 16,166,330	\$ 2,458,688	\$ 8,585,015	\$ -	\$ 8,585,015	\$ 11,043,703
CDBG Community Development	817,123	-	818,078	-	(955)	895	-	895	(60)
Totals per audited financial statements	<u>\$ 82,049,387</u>	<u>\$ 804,082</u>	<u>\$ 64,229,406</u>	<u>\$ 16,166,330</u>	<u>\$ 2,457,733</u>	<u>\$ 8,585,910</u>	<u>\$ -</u>	<u>\$ 8,585,910</u>	<u>\$ 11,043,643</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 16,166,330	\$ (16,166,330)	\$ -	\$ -	\$ -	\$ -	\$ -
CDBG activity not reported on the MTP2 because not for administration.	(287,669)	-	(288,624)	-	955	(895)	-	(895)	60
COPS Grant reported as expenditure credits on financial statements but revenue on MPT2	58,371	-	58,371	-	-	-	-	-	-
Other Federal Funds recorded as credits on financial statements but revenue on MPT2	18,563	-	18,563	-	-	-	-	-	-
Other State Revenue recorded as credits on financial statements but revenue on MPT2	89,034	-	89,034	-	-	-	-	-	-
Police and Fire Detail Recorded on Balance Sheet in Audit Revenue and Exp on MPT2	602,909	-	602,909	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 82,530,595</u>	<u>\$ 804,082</u>	<u>\$ 80,875,989</u>	<u>\$ -</u>	<u>\$ 2,458,688</u>	<u>\$ 8,585,015</u>	<u>\$ -</u>	<u>\$ 8,585,015</u>	<u>\$ 11,043,703</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Woonsocket
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2017 <i>Rounding for fiscal year 2018</i>						\$ 8,263,755		\$ 8,263,755	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>4</u>		<u>4</u>	
						<u>\$ 8,263,759</u>		<u>\$ 8,263,759</u>	
School Unrestricted Fund	\$ 66,096,299	\$ 16,366,330	\$ 78,896,944	\$ 1,226,272	\$ 2,339,413	\$ 3,952,130	\$ -	\$ 3,952,130	\$ 6,291,543
School Special Revenue Funds	8,394,971	32,237	8,044,501	180,484	202,223	126,199	-	126,199	328,422
School Capital Project Funds	2,583,580	1,209,944	3,245,989	200,000	347,535	3,144,894	-	3,144,894	3,492,429
Permanent Funds	481	-	-	-	481	237,469	-	237,469	237,950
Fiduciary Funds	86	-	-	-	86	46,101	-	46,101	46,187
Enterprise Fund1	3,263,901	164,575	3,193,341	-	235,135	762,644	-	762,644	997,779
Totals per audited financial statements	<u>\$ 80,339,318</u>	<u>\$ 17,773,086</u>	<u>\$ 93,380,775</u>	<u>\$ 1,606,756</u>	<u>\$ 3,124,873</u>	<u>\$ 8,269,437</u>	<u>\$ -</u>	<u>\$ 8,269,437</u>	<u>\$ 11,394,310</u>
<u>Reconciliation from financial statements to MTP2</u>									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 16,166,330	\$ (16,166,330)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(3,634,387)	-	(3,634,387)	-	-	-	-	-	-
Eliminate fund transfers per UCOA	-	(1,606,756)	-	(1,606,756)	-	-	-	-	-
Depreciation expense not reported in UCOA	-	-	(2,293)	-	2,293	(5,677)	-	(5,677)	(3,384)
Rounding	1,096	-	998	-	99	(1)	-	(1)	98
Totals Per MTP2	<u>\$ 92,872,357</u>	<u>\$ -</u>	<u>\$ 89,745,093</u>	<u>\$ -</u>	<u>\$ 3,127,265</u>	<u>\$ 8,263,759</u>	<u>\$ -</u>	<u>\$ 8,263,759</u>	<u>\$ 11,391,024</u>
<u>Reconciliation from MTP2 to UCOA</u>									
Rounding	<u>\$ (667)</u>		<u>\$ (1)</u>						
Totals per UCOA Validated Totals Report	<u>\$ 92,871,690</u>		<u>\$ 89,745,092</u>						

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.